



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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July 15, 2015

To David Roederer, Director of the
Department of Management:

The Department of Management is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014.

In addition to this report, we also prepare a separate report of recommendations pertaining to each Department's internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of your Department did not disclose any findings which we believe were necessary to report for the year ended June 30, 2014.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audit. If you have questions regarding the above information, please contact Tammy Hollingsworth at (515) 281-5834.

Mary Mosiman
MARY MOSIMAN, CPA
Auditor of State

Warren Jenkins
WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor
Glen P. Dickinson, Director, Legislative Services Agency